



Department of Energy
Washington, DC 20585

June 21, 2006

MEMORANDUM FOR DISTRIBUTION

FROM: DAVID ROBINSON, ACTING DIRECTOR
OFFICE OF FINANCE AND ACCOUNTING, CF-10

SUBJECT: FY 2006 3rd Quarter and Year-End Financial Statement Requirements

The Attachments to this memorandum provide FY 2006 interim and year-end financial statement reporting requirements including guidance related to financial statement analysis and footnote disclosures.

- Attachment 1 - *Checklist of FY 2006 3rd Quarter and Year-End Activities*. The checklist is in chronological order to enable you to utilize it as a daily reminder of current and upcoming events. It should be noted that we have not yet received formal notice from the Department of the Treasury (Treasury) for various year-end reporting requirements. As a result, some of the dates listed may be subject to change when final Treasury due dates are published. We will notify you of any changes, as appropriate.
- Attachment 2 - *Financial Statement Analysis and Footnote Disclosure Requirements*. Financial statement analysis and footnote disclosures are due by July 14, 2006, for 3rd quarter reporting and by October 16, 2006, for year-end.
- Attachment 3 - *Listing of STARS Year-End Financial Statement Analysis Reports*. Standard Operating Procedures for running various STARS reports can be located at <http://www.mbe.doe.gov/efasc/frad/otherguidance.htm>.
- Attachment 4 - *Excel Templates*. These templates should be used to document your footnote requirements.
- Attachment 5 - *Expired and Cancelled Appropriations*

Many of the due dates continue to be dictated by external reporting requirements. Please arrange your work plans accordingly and establish adequate contractor lead time to allow you to meet the due dates.



The financial statements and year-end guidance was discussed extensively at the Statement/Yearend Closing Workshop last week. Questions concerning the guidance should be directed to Deanna Ammons (Deanna.ammons@hq.doe.gov) or (301) 903-5374.

Attachments

cc:

B. Uzzell, CF-50

G. Dulovich, CF-12

L. Jessup, CF-50

DISTRIBUTION

Chief Financial Officer, CH
Finance Team Leader, GO
Chief Financial Officer, ID
Chief Financial Officer, NETL
Chief Financial Officer, NNSA
Chief Financial Officer, OR
Chief Financial Officer, PNRO
Chief Financial Officer, SR
Acting Chief Financial Officer, CF-2
Assistant Director, Financial Management, Consolidated Business Center, EM-3.3
Assistant Manager, Administration, RL
Chief Financial Officer, Schenectady Naval Reactors Office, SNRO
Director, Planning and Financial Management, SPRO
Director, Energy Finance and Accounting Service Center, CF-11
Acting Director, Office of Finance & Oversight, CF-12
Finance Manager, NPR3
Principle Deputy Director, RW-2